CE OF THE
CRETARY
Madison Avenue
New York

N. A. C. A. BULLETIN

This bulletin is published semi-monthly by the National Association of Cost Accountants, 385 Madison Avenue, New York

In two sections—Section II

XXVII. NO. 24 AUGUST 15, 1946

OFFICIAL PUBLICATIONS

Vol. XXVII, September 1, 1945, to August 15, 1946—Sections I and II

No:	*Date of Issue*	*Title*	*Author*
1.	September 1, 1945	The Application of Standards to a Job-Order Cost System	I. Wayne Keller
		Accounting Procedure for Control of Incoming Material	Harry C. Anderson
2.	September 15, 1945	Uniformity in German Cost Methods	Adolph Matz
		How Proper Cost Information Can Increase Profits	W. O. Dressel
3.	October 1, 1945	Some Problems of Installing a Punched-Card System	Troy A. Chapin, Jr.
		The Place of Internal Auditing	D. M. Sheehan
4.	October 15, 1945	The Tax Adjustment Act of 1945	Harvey W. Peters
		Accounting Efficiencies in Small Companies	Glenn R. Kleinau
5.	November 1, 1945	Cost for Special Purposes	Edward J. Hanley
		Accounting Service to Management	George W. Rooney
		Customers' Billing in an Electric Utility	John D. Elliott
6.	November 15, 1945	Postwar Pricing and Cost Accounting	Harry E. Howell
		Control of Work in Process Inventories	Earl K. Johnson
7.	December 1, 1945	An Engineering Viewpoint on Depreciation Accounting	Paul T. Norton, Jr.
		Taking the Physical Inventory	W. B. Atchison, Jr.
		Standards—Can They Be Swallowed Whole?	W. I. McNeill
8.	December 15, 1945	Accounting by Causes vs. Accounting by Accounts	Joseph B. Copper
		Profit Sharing is Good Business	Donald R. Thompson

No.	Date of Issue	Title	Author
9.	January 1, 1946	Installing an Incentive Wage Plan	Charles M. Reinherr and Paul Griek
		A Study of Operations of a Salvage Division	Frank E. Lockrow
		Cost Records for the Home Building Industry	Howard A. Moore
		Section II—Accounting Problems Arising from Tax Amortization of Emergency Facilities	N. A. C. A. Research Study
10.	January 15, 1946	Case Study of a Payroll System	Francis L. Haskell
		Reduction of Costs Through Employee Benefit Planning	Gustave Simons
11.	February 1, 1946	Problems Involved in Pricing Postwar Products	Albert E. Grover
		Fully Amortized Emergency Facilities	William Y. Armstrong
		Airline Accounting	Charles A. Zarini
12.	February 15, 1946	The Factory Accountant's Place in Management	Christian E. Jarchow
		Case Study of Payroll Practices and Procedures	I. J. Nicholas Zavodney
13.	March 1, 1946	The Coordination of Company Financial Planning with External Economic Conditions	H. G. Peterson
		Cost Accounting in the Laundry Industry	John Carruthers
		Accounts Receivable in Volume	John D. Elliott
14.	March 15, 1946	The Use of Sales and Production Forecasts in the Determination of Variances	Stanley Z. Bronner
		Cost Accounting Control for Municipal Budgeting and Financial Administration	A. Winston Sykes
15.	April 1, 1946	Standard Costs and Their Relation to Cost Control	W. Wesley Miller
		The Relationship Between Standard and Actual Costs	Cyril F. Gamber
		Development and Maintenance of Standards	Maurice W. White
		Useful By-Products of a Standard Cost Routine	Maitland A. Smith
16.	April 15, 1946	Profit-Action Figures	T. R. Elsman
		Reports on Utilization of Manpower	Clair D. Weller

No.	Date of Issue	Title	Author
17.	May 1, 1946	Recent Developments in Accounting for Income Tax Provisions	W. J. Crawford
		Trends in Personnel Administration for Office Employees	Howard M. Dirks
		The Case Against Retroactive Pay Adjustments	Edward Stevens
18.	May 15, 1946	Case Study of Production and Cost Control	C. J. Peters
		A Simple Formula for the Accrual of Vacation Pay	C. W. Bendel
		Section II—The Uses and Classifications of Costs	N. A. C. A. Research Study
19.	June 1, 1946	Industrial Research and the Accountant	Norman A. Shepard
		State Unemployment Insurance Taxes—A Controllable Element of Cost	B. W. Roberts
		Work Simplification—A Case Study of Vouchers Payable	James D. Anderson
20.	June 15, 1946	Industrial Accounting in a Competitive Economy	Mason Smith
		Accounting and Profit Determination for Construction Contracts	Roy M. Abagnale
		A Simplified Method for Figuring Payrolls	Milton E. Mengel
21.	July 1, 1946	Cost Accounting in the Telephone Business	T. S. Vanneman
		Guaranteed Annual Wages	Frank E. Coho
		College Training for Industrial Accounting	Stanley A. Pressler
22.	July 15, 1946	Administrative Expense Standards	I. Wayne Keller
		Control of Research and Development Costs	Ronald H. Robnett
		Merchandise Planning and Control	Leonard C. Hobert
23.	August 1, 1946	A Standard Cost Application in the Textile Industry	George C. Lyon
		Steamship Accounting	Arthur B. Poole
24.	August 15, 1946	Cost Accounting in the Education of Management	J. Hugh Jackson
		Do Incentives Pay?	J. W. Nickerson
		Control of Printed Forms	Charles F. Margeson